



**JON S. CORZINE**  
Governor

## ***New Jersey Office of the Attorney General***

Division of Consumer Affairs  
New Jersey Cemetery Board  
124 Halsey Street, 6th Floor, Newark, NJ 07102



**ANNE MILGRAM**  
Attorney General

**DAVID SZUCHMAN**  
Director

**Mailing Address:**  
P.O. Box 45036  
Newark, NJ 07101  
(973) 504-6553

March 25, 2009

certified & first class mail

Old Tappan Cemetery  
c/o Edwin Eckerson, Trustee  
16 Holly Berry Lane  
Marmora, New Jersey 08223

Re: Offer of Settlement in Lieu of Filing a Formal Complaint

Dear Mr. Eckerson:

This letter is to advise you that the New Jersey Cemetery Board (hereinafter "the Board") has had an opportunity to review information concerning Old Tappan Cemetery (the "Cemetery"); more specifically, that the Cemetery has conducted burials of family members and local citizens and has not submitted the necessary application for a certificate of authority from the Board prior to doing so.

Upon review of all available information including information supplied by Grace T. Meyer, Esq. concerning deeds prepared, details of the conduct of cemetery operation, and the results of a physical inspection of the Cemetery, the Board has preliminarily found that probable cause exists to support a finding that Old Tappan Cemetery is in violation of the New Jersey Cemetery Act, 2003, more specifically, **NJSA 45:27:-7** for not having applied to the Board for a Certificate of Authority to operate as a "cemetery company" under the jurisdiction of this Board prior to allowing any burials to take place or to selling and/or transferring lots for burial purposes.

At this juncture, the Board has preliminarily concluded that the above is sufficient to warrant the initiation of formal proceedings against the Cemetery. Notwithstanding that decision, however, the Board has determined that it will first offer the Cemetery an opportunity to settle this matter, and thereby avoid the initiation of formal proceedings, should the Cemetery consent to:

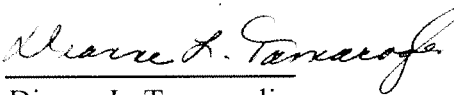
1. Cease and desist from any future burials and/or grave sales until Old Tappan Cemetery obtains a Certificate of Authority issued by the New Jersey Cemetery Board to operate as a cemetery company, and;
2. File a completed application for a Certificate of Authority (enclosed) with the Board within 30 days of your receipt of this letter.

If the Cemetery is willing to settle this matter on the offered settlement terms, it may do so by having you or its duly authorized representative sign the acknowledgment at the bottom of this letter, and return it to the Board office. Upon signature, this letter will be a matter of public record.

In the event the Cemetery is unwilling to settle this matter on the offered terms, it will be referred to the Attorney General's office for the initiation of appropriate enforcement action. In such event, the Cemetery will be afforded an opportunity to defend itself against the alleged violation. Should you have any questions concerning this letter or the settlement offer herein, I suggest that you have the Cemetery's attorney contact Deputy Attorney General Ginger R. Provost who may be reached at (973) 648-4447.

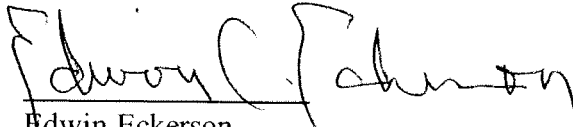
If the Cemetery elects to settle this matter, you should sign the acknowledgment at the bottom of this letter and return it to the Board within thirty (30) days following your receipt of this letter. In the event that the Board receives no response from the Cemetery within thirty (30) days, the Board's settlement offer will be withdrawn, and the matter will be referred to the Attorney General's Office for the initiation of appropriate enforcement proceedings.

NEW JERSEY CEMETERY BOARD

By:   
Dianne L. Tamaroglio  
Executive Director

**ACKNOWLEDGMENT:** I, Edwin Eckerson, on behalf of the Old Tappan Cemetery hereby acknowledge that I have read and reviewed the settlement proposal set forth in the above letter. On behalf of the Cemetery, I acknowledge the conduct which has been charged. I am aware that, by signing this acknowledgment, the Cemetery is waiving any rights it may have to defend itself against any charges of wrongdoing. I am also aware that the action taken against the Cemetery by the Board herein is a matter of public record, and that this letter is a public document. I hereby agree to comply with all requirements set forth in the settlement letter.

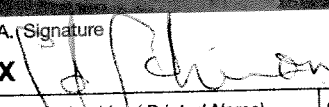
Dated:

  
Edwin Eckerson

7006 3450 0003 7202 3930

cc: Ginger R. Provost, Deputy Attorney General  
Kim D. Gemeinhardt, Trustee, Old Tappan Cemetery  
Margaret Ann Vaughn, Trustee, Old Tappan Cemetery  
Lynn F. Eckerson, Trustee, Old Tappan Cemetery  
Emmalyn J. Yamrick, Trustee, Old Tappan Cemetery

<b>U.S. Postal Service™</b> <b>CERTIFIED MAIL™ RECEIPT</b> (Domestic Mail Only; No Insurance Coverage Provided)		<b>OFFICIAL USE</b> For delivery information visit our website at <a href="http://www.usps.com">www.usps.com</a>	
Postage	\$	Return Receipt Fee (Endorsement Required) Restricted Delivery Fee (Endorsement Required)	Total Postage & Fees \$
Certified Fee			
Postmark Here			
Sent To Street, Apt. No., or PO Box No. City, State, ZIP+4		PS Form 3800, August 2006 See Reverse for Instructions	

<b>SENDER: COMPLETE THIS SECTION</b> ■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits.		<b>COMPLETE THIS SECTION ON DELIVERY</b> A. Signature  <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee B. Received by (Printed Name) <u>Edwin Eckerson</u> C. Date of Delivery <u>4/1/06</u> D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <u>APR 1 2006</u>	
1. Article Addressed to: <u>Old Tappan Cemetery</u> <u>c/o Edwin Eckerson, Trustee</u> <u>16 Kelly Berry Lane</u> <u>Warren, NJ 08223</u>		3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
2. Article Number (Transfer from service label) <u>7006 3450 0003 7202 3930</u>		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	